



OHIO AUDITOR OF STATE  
**KEITH FABER**





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Medicaid Contract Audit  
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## Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Medicaid  
50 West Town Street, Suite 400  
Columbus, Ohio 43215

RE: Sarah E. Metzger, M.D. NPI: 1255642971  
Program Year 2017: Meaningful Use Stage 2 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Sarah E. Metzger's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2017. The Provider is responsible for compliance with the MPIP requirements. The sufficiency of these procedures is solely the responsibility of ODM. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

1. We scanned the encounters during the patient volume attestation period, found no duplicate encounters and noted that they included multiple payer sources. We calculated the Medicaid patient volume and confirmed that the Provider did not meet the 30 percent patient volume requirement. As a result, we performed additional procedures.
2. We compared the system generated dashboards for an alternative period (January 1 through December 31, 2017) to the applicable criteria and to the Meaningful Use Objectives and Clinical Quality Measure Summaries. We found all reported objectives and measures on the dashboard met the applicable criteria. We noted no variances greater than 10 percent between these reports.
3. We obtained the Provider's encounters during an alternate patient volume attestation period (January 1, 2017 to March 31, 2017). We scanned the list, found no duplicate encounters and noted they included multiple payer sources. We calculated the encounters for the alternative patient volume period and confirmed the Provider met the 30 percent requirement.
4. We found that the Provider's location was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. The newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
5. We obtained the Provider's equipped practice locations during the meaningful use period and compared this to the locations in the meaningful use report. The report did not include the Provider's hospital-based encounters.
6. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found no exceptions. For those objectives that require only unique patients be counted, we scanned the detailed data for each query and found no duplicates.

7. We compared the system generated dashboard for the clinical quality measures to the applicable criteria and noted that the minimum requirements were met.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Provider's compliance with the requirements of the Medicaid Promoting Interoperability Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the ODM, and is not intended to be, and should not be used by anyone other than the specified party.



Keith Faber  
Auditor of State  
Columbus, Ohio

December 2, 2020

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**SARAH E. METZGER, M.D.**

**CRAWFORD COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 12/22/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)